



Other Tobacco Products and Moist Snuff Tax Return

Return and Instructions

Name _____ Date _____

Address _____

Address _____

City, ST Zip _____

1. FEIN: _____	2. Account ID: _____
3. Period Ending: _____ Due: _____	4. If this is an amended return, check here. <input type="checkbox"/>
5. If you are no longer in business and want your account cancelled, check this box <input type="checkbox"/> and enter your final date of operations here. _____	6. If your address has changed, check this box <input type="checkbox"/> and print your new address below: _____ _____

7. Tobacco Products License No: _____	
Section 1: Calculation of Tax Due Complete Sections 2 and 3 before continuing with Section 1.	
8. Enter your total wholesale price of other tobacco products sold in Montana during the month from Section 2, Column D, line 18..... 8.	\$ _____
9. Enter, in ounces, the total weight of "roll-your-own" tobacco products that are included in line 8 above 9.	oz _____
10. Multiply the amount on line 8 by 0.50 (50%) and enter the results here. This is your other tobacco products tax 10.	\$ _____
11. Enter, in ounces, the net weight of moist snuff you sold in Montana during the month from Section 2, Column E, line 18..... 11.	oz _____
12. Multiply the amount on line 11 by 0.85 (\$0.85) and enter the result here. This is your moist snuff tax 12.	\$ _____
13. Add the amounts on lines 10 and 12 and enter the result here. This is your total other tobacco products and moist snuff tax before your collection and administrative allowance..... 13.	\$ _____
14. Multiply the amount on line 13 by 0.015 (1.5%) and enter the result here. This is your collection and administrative expense allowance..... 14.	\$ _____
15. Subtract line 14 from line 13 and enter the result here. This is your total other tobacco products and moist snuff tax..... 15.	\$ _____
16. Enter your total other tobacco products and moist snuff tax credit from Section 3, line 24..... 16.	\$ _____
17. Subtract line 16 from line 15 and enter the result here. This is your total other tobacco products and moist snuff tax due after allowable credits..... 17.	\$ _____

I hereby swear or affirm under penalty of perjury that the statements contained herein are true to the best of my knowledge.

Signature _____

Title _____ Phone _____ Date _____

Section 2: If you are a wholesaler, list separately your other tobacco products and moist snuff sold in Montana during the month. If you are a retailer, list separately your other tobacco products and moist snuff purchased during the month. You may attach additional pages if necessary, or submit a replica of Section 2.

(A) Invoice Number	(B) Licensed Montana Tobacco Products Retailer, Wholesaler or Manufacturer Name	(C) Montana Retailer's Tobacco License Number	(D) Other Tobacco Products Wholesale Price	(E) Moist Snuff Sold. Enter Weight in Ounces
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
18. Add the amounts in Columns D and E and enter the results on this line. Enter the amount from Column D in Section 1, line 8 and the amount from Column E in Section 1, line 11..... 18.			\$	OZ

Section 3: List separately, your other tobacco products and moist snuff that you returned to the manufacturer or destroyed during the month where a tax was paid in a prior month. You may attach additional pages if necessary or a replica of Section 3.

(F) Credit Invoice Number	(G) Manufacturer Name	(H) Credit Invoice Date	(I) Other Tobacco Products Wholesale Price	(J) Moist Snuff
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
			\$	OZ
19. Add the amounts in Columns I and J and enter the results here 19.			\$	OZ
20. Entered for you are the other tobacco products and moist snuff tax rates..... 20.			0.50 (50%)	0.85 (\$0.85)
21. Multiply line 19 by the tax rates on line 20 and enter the result here 21.			\$	OZ
22. Combine the amounts from line 21, Columns I and J and enter the result here 22.			\$	
23. Multiply the amount on line 22 by 0.015 (1.5%) and enter the result here..... 23.			\$	
24. Subtract line 23 from line 22 and enter the result here. This is your credit on returned other tobacco products and moist snuff where tax was reported in a prior period. Enter this amount in Section 1, line 16..... 24.				\$

Other Tobacco Products and Moist Snuff Tax Return Instructions

If you have any questions about completing this return, please call us at (406) 444-6900, or download detailed instructions for Form TP-101 from our web site at www.mt.gov/revenue.

General Instructions

Line 1 Enter your federal employer identification number (FEIN) on line 1.

Line 2 Enter your Department of Revenue account identification number.

Line 3 Enter your reporting period and filing date.

Line 4 If you are amending a prior-period return, check the box on line 4.

Line 5 If you are no longer in business, and are filing a final return, check the box on line 5 and enter the date that your business ceased operations.

Line 6 If your address has changed from the last report filed, check the box on line 6 and print your new address in the space provided.

Line 7 Enter your current tobacco products license number.

Tax Computation Instructions (See page 1 for details about the mathematical calculation lines on this return.)

Section 1 (Complete Section 2 before entering your total wholesale price on line 8.)

Line 8 Enter on line 8 the total amount reported in Section 2, column D, line 18. See section 2 instructions below.

(Instructions for lines 9 through 16 continue after Section 2, Column E, instructions.)

Section 2

Column A Enter the invoice number for each order of other tobacco products or moist snuff that you sold to a licensed Montana wholesaler during this reporting period. If you are a retailer completing this form and you purchased products directly from the manufacturer, enter the manufacturer's invoice number shown on your purchase order.

Column B Enter the name of each licensed Montana tobacco products retailer who you sold

other tobacco products or moist stuff to during this reporting period. If you are a retailer completing this form and you purchased products directly from the manufacturer, enter the manufacturer's name as shown on your purchase order.

Column C Enter the Montana retailer's tobacco license number for each sale of other tobacco products or moist snuff you sold during this reporting period.

Column D Enter the total wholesale price of other tobacco products sold to each Montana retailer during this reporting period. Do not include the wholesale price of moist snuff in this amount.

Wholesale price is defined as the established price for which a manufacturer sells a tobacco product to a wholesaler or any other person before any discount or other reduction. Do not use the price that you, as a wholesaler, sell other tobacco products to a retailer. If you are a retailer completing this form and you purchased products directly from the manufacturer, enter the wholesale price the manufacturer charges you before any discounts or other reductions.

Column E Enter in ounces, the total moist snuff sold to each Montana retailer during this reporting period. If you are a retailer completing this form and you purchased moist snuff directly from the manufacturer, enter, in ounces, the total moist snuff purchased during this reporting period.

Moist snuff is defined as any finely cut, ground or powdered tobacco, other than dry snuff, that is intended to be placed in the oral cavity.

(Section 1 continued, lines 9 through 16)

Line 9 Enter, in ounces, the total weight of "roll-your-own" tobacco products that are included in the wholesale price on line 8. "Roll-your-own" tobacco products are tobacco products that, because of their

appearance, type, package or labeling, are suitable for use and are likely to be offered to or purchased by a consumer as tobacco for making cigarettes.

Line 11 Complete Section 2 before entering the weight of your moist snuff sales on line 11. Enter on line 11, the total ounces of moist snuff reported in Section 2, column E, line 18. See Section 2 instructions above.

Line 14 You are entitled to a 1.5% discount on your total other tobacco products and moist snuff tax. This discount is offered to you to defray your collection and administrative expenses of this tax. Multiply your tax amount reported on line 13 by .015 and enter the result on line 14.

Line 16 Complete Section 3 before entering your credit on line 16. Enter on line 16, your total credit reported in Section 3, line 24.

Section 3

Column F Enter the credit invoice number for each order of other tobacco products or moist snuff that you sold to a licensed Montana wholesaler during this reporting period. If you are a retailer completing this form and you purchased products directly from the manufacturer, enter the manufacturer's invoice number shown on your purchase order.

Column G Enter the name of each licensed Montana tobacco products retailer who you sold other tobacco products or moist stuff to during this reporting period. If you are a retailer completing this form and you purchased products directly from the manufacturer, enter the manufacturer's name as shown on your purchase order.

Column H Enter the date the manufacturer issued you a credit for tobacco products returned.

Column I Enter the total wholesale price of the tobacco products that were returned for credit. This wholesale price is the amount you used to calculate and pay your tax originally. Do not include the wholesale price of moist snuff in this amount.

Column J Enter, in ounces, the total weight of moist snuff that was returned to the manufacturer for credit.

Line 19 Enter the total amounts from columns I and J separately on line 19. Your credit is determined separately for other tobacco products and moist snuff.

Line 20 We have entered for you the applicable tax rates.

Line 21 Multiply the amount on line 10 by the tax rate on line 20 and enter the result on line 21.

Line 22 Combine the amounts in columns I and J on line 21 and enter the result on line 22.

Line 23 Because you were originally allowed a collection and administrative expense allowance, you are required to reduce your credit by the amount of this allowance. Multiply the amount on line 22 by .015 and enter the result on line 23.

Line 24 Subtract the amount on line 23 from the amount on line 22 and enter the result here. This is your credit on returned other tobacco products and moist snuff products. Enter this amount in Section 1, line 16.

Please sign the return and provide the title and daytime phone number of the person signing this return.

Please call us at (406) 444-6900 if you have any questions regarding the completion of this return.